Intake/Interview Process

For Partner Use

12/12/2008

Introduction

Each taxpayer using the services offered through the Volunteer Income Tax Assistance and Tax Counseling for the Elderly Programs should be confident they are receiving accurate return preparation and quality service. A basic component of quality service and accurate return preparation starts with asking the taxpayer the right questions. Form 13614-C, *Intake/Interview Sheet & Quality Review Sheet*, assists the volunteer return preparer by ensuring the right questions are asked during the interview with the taxpayer.

Policy

All volunteer return preparers supporting VITA/TCE must use an Intake/Interview process. This process must include completing and using an Intake/Interview Sheet to prepare each return. All Quality Reviewers must use the completed Intake/Interview sheet with the supporting documents and a confirming conversation with the taxpayer during the Quality return Review.

What is an Intake/ Interview Process?

The purpose of an Intake/Interview process is to ensure the volunteer return preparer asks the taxpayer basic questions necessary to prepare an accurate return. The Intake/Interview process must include at a minimum the following:

- An interview with the taxpayer that includes explaining the tax preparation process and encouraging them to ask questions throughout the interview process.
- Use and complete an IRS Form 13614-C, *Intake/Interview Sheet & Quality Review*, or an IRS-approved, partner-developed form asking the same or similar questions as listed on Form 13614-C.
- Confirmation of the taxpayer's responses provided on the Intake/Interview Sheet.
- Use of probing questions to ensure complete information is gathered.
- Review of ALL supporting documentation, W-2's, 1099's, other.

Confirm with the taxpayer that all income (with or without a statement) was discussed and was checked on the Form 13614-C to ensure it will be included on the return, as appropriate.

Partner-Developed Intake/ Interview Sheet

You may develop your own Intake/Interview Sheet. All partner-developed Intake/Interview Sheets must ask all the same or similar questions as listed on Form 13614-C. **All partner-developed Intake/Interview Sheets must be reviewed and approved by the partner's SPEC relationship manager and territory manager prior to use.** Note: The review and approval of AARP's Intake & Interview Sheet is conducted at its national level.

If you choose to use a partner-developed Intake/Interview Sheet, it should be submitted to the territory office no later than **December 31 of the year preceding the Filing Season in which it will be used**.

Completion of Intake/ Interview Sheets

The preferred method for completing the Form 13614-C is to have the taxpayer complete the sheet as completely as possible and then discuss in detail with a certified volunteer.

In instances where the taxpayer is unable to complete the Intake/Interview Sheet, the site screener and/or the volunteer return preparer should assist the taxpayer.

Making Corrections

Volunteer Return Preparer: If an error or omission is identified during the interview with the taxpayer, it should be corrected and marked on the Intake/Interview Sheet prior to forwarding to the site's Quality Review.

Site Quality Reviewer: If a correction or omission is identified by the site's Quality Reviewer, the information should be included on the Intake/Interview Sheet. The tax return should be corrected per the site's established procedures. After all corrections are made to the return, it should be signed and processed for timely filing.

Completing the Return

After the return is completed, the Intake/Interview Sheet can be returned to the taxpayer with their copy of the return, or the site may retain the sheet until the return has been accepted. For guidance on proper disposal of taxpayer information, refer to Publication 4299, *Privacy and Confidentiality-A Public Trust*.

If you or your site has a need to maintain the Intake/Interview Sheet for anything other than to prepare tax returns, refer to the IRS Publication 4299, *Privacy and Confidentiality – A Public Trust* as it discusses the Internal Revenue Code Section 7216 regarding the required taxpayer consent to use or share.

Use of TaxWise®

In lieu of the Form 13614-C or a partner-created form, you may use forms and worksheets provided in TaxWise®. When choosing this option, to ensure all required questions are asked, the volunteer preparer must use the following combination of TaxWise® forms:

1. Main Information Sheet
2. Interview Sheet (Interview Questions)
3. Dependent Worksheet (Dependent Exemption Eligibility Due Diligence Worksheet)
4. Unmarried Head of Household Worksheet (Head of Household Worksheet) and
5. Earned Income Credit Worksheet found in TaxWise software

The first two forms (Main Information Sheet and Interview Sheet) on the list above are required for all taxpayers. The other three worksheets (Dependent Worksheet, Unmarried Head of Household Worksheet and Earned Income Credit Worksheet) must be completed when facts and circumstances dictate.

If you choose this method, you must provide access to or printed copies of the TaxWise® forms to the Quality Reviewer and the SPEC Reviewer conducting the Return Reviews.